



# TAMIL NADU GOVERNMENT GAZETTE

## EXTRAORDINARY

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Vaikasi 25, Subakiruthu, Thiruvalluvar Aandu-2053

### Part II—Section 2

Notifications or Orders of interest to a Section of the public  
issued by Secretariat Departments.

#### NOTIFICATIONS BY GOVERNMENT

##### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATION UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017 .

[G.O. Ms. No.97, Commercial Taxes And Registration (B1), 8th June 2022,  
Vaikasi 25, Subakiruthu, Thiruvalluvar Aandu-2053.]

No. II(2)/CTR/452(b)/2022.

In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby notifies the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in **FORM GSTR-8**, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:—

TABLE

Sl. No.	Class of registered persons	Months	Period for which interest is to be Nil
(1)	(2)	(3)	(4)
1	Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due-date,	December, 2020	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the

<i>Sl. No.</i>	<i>Class of registered persons</i>	<i>Months</i>	<i>Period for which interest is to be Nil</i>
(1)	(2)	(3)	(4)
	<p>due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely :-</p> <ol style="list-style-type: none"> <li>1. 02AACCF0683K1C4</li> <li>2. 03AAECC3074B1CN</li> <li>3. 04AACCF0683K1C0</li> <li>4. 06AAKCA6148C1C6</li> <li>5. 07AABCB3428P1CS</li> <li>6. 07AACCO1714E1C8</li> <li>7. 07AADCI2004E1CK</li> <li>8. 08AAACZ8318D1CL</li> <li>9. 08AABCB3428P1CQ</li> <li>10. 08AACCO1714E1C6</li> <li>11. 08AAHCM4763C1CS</li> <li>12. 09AABCB3428P1CO</li> <li>13. 09AABCT1559M1C8</li> <li>14. 19AABCR4726Q1C2</li> <li>15. 19AABCT1559M1C7</li> <li>16. 21AACCF0683K1C4</li> <li>17. 23AABCB3428P1CY</li> <li>18. 27AAACZ8318D1CL</li> <li>19. 32AAECC3074B1CM</li> <li>20. 33AACCO1714E1CD</li> <li>21. 03AACCF0683K1C2</li> <li>22. 06AAHCM7396M1C0</li> <li>23. 07AAACZ8318D1CN</li> <li>24. 07AADCD4946L1CN</li> <li>25. 07AAECC3074B1CF</li> <li>26. 07AAKCA6148C1C4</li> <li>27. 08AAECM9636P1CY</li> <li>28. 08AAKCA6148C1C2</li> <li>29. 09AAECC3074B1CB</li> <li>30. 10AACCF0683K1C7</li> <li>31. 10AAICA3918J1C8</li> <li>32. 19AADCD4946L1CI</li> <li>33. 23AADCD4946L1CT</li> <li>34. 24AAHCM4763C1CY</li> <li>35. 27AABCB3428P1CQ</li> <li>36. 32AACCF0683K1C1</li> <li>37. 36AAACZ8318D1CM</li> <li>38. 29AAFCD0915M1CS</li> <li>39. 03AAICA3918J1C3</li> <li>40. 06AACCF0683K1CW</li> </ol>	December, 2020	electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

<i>Sl. No.</i>	<i>Class of registered persons</i>	<i>Months</i>	<i>Period for which interest is to be Nil</i>
(1)	(2)	(3)	(4)
	41. 08AACCF0683K1CS 42. 09AADCD4946L1CJ 43. 19AACCF0683K1CP 44. 19AAICA3918J1CQ 45. 24AACCO1714E1CC 46. 27AADCD4946L1CL 47. 29AACCF0683K1CO 48. 29AADCD4946L1CH 49. 33AACCF0683K1CZ 50. 33AAICA3918J1C0 51. 36AADCD4946L1CM 52. 36AAICA3918J1CU 53. 09AACCF0683K1CQ 54. 09AAICA3918J1CR 55. 08AAICA3918J1CT 56. 24AAICA3918J1CZ 57. 27AAICA3918J1CT 58. 24AACCF0683K1CY 59. 07AACCF0683K1CU 60. 07AAICA3918J1CV		
2.	<p>Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act for the months mentioned in column (3), by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said months in the electronic cash ledger:—</p> <p>1. 06AAHCP1178L1CF  2. 07AAHCP1178L1CD  3. 19AAHCP1178L1C8  4. 24AAHCP1178L1CH  5. 27AAHCP1178L1CB  6. 29AAHCP1178L1C7  7. 32AAHCP1178L1CK  8. 33AAHCP1178L1CI  9. 36AAHCP1178L1CC  10. 07AADCM5146R1C8  11. 27AADCM5146R1C6  12. 29AADCM5146R1C2</p>	September, 2020, October, 2020, November, 2020, December, 2020 and January, 2021.	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

2. This notification shall be deemed to have come into force with effect from the 7th day of June, 2022.

B. JOTHI NIRMALASAMY,  
Secretary to Government.